



New York State Archives

**New York State Comptroller's Office Accounts of Taxes Paid
on Passengers of Steamboats A1264**

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Overview of the Records

Repository:	New York State Archives
Summary:	This series consists of tax lists for steamboats Richmond, Paragon, and Chancellor Livingston. . The Canal Fund law includes a one dollar tax upon each steamboat passenger for each trip of over 100 miles, and fifty cents for any distance between 30 and 100 miles. Proceeds were deposited in the Canal Fund. The tax monthly lists provide the total number of passengers. In some instances, the passenger totals are broken down into daily figures.
Creator:	New York (State). Comptroller's Office
Title:	Accounts of taxes paid on passengers of steamboats
Quantity:	0.3 cubic feet
Inclusive Date:	1817-1829
Series:	A1264

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Arrangement

By steamboat.

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Administrative History

An 1817 law provided for the levy of a tax of one dollar upon each boat passenger for each trip of over 100 miles, and fifty cents for any distance less than 100 miles and over 30 miles.

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Scope and Content Note

The collection consists principally of tax lists for canal and steam boats on the Hudson River, Erie Canal and Lake Champlain from 1817-1829. Also included is an 1817 compilation of taxes gathered from Hudson River steamboats. The canal boat lists, 1827-1828, record passengers, by their last names, with the taxes they paid. The steamboats lists, 1817 (bulk)-1819, record only the numbers of passengers and the tax paid. The lists provide the total number of passengers carried during a particular month; the tax was then computed on this figure. In some instances, the passenger totals are broken down into daily figures. Each account also has a sworn statement by a crew member certifying the accuracy of the list.

With one exception, all of the steamboats plied the Hudson River. Those represented in the records include Chancellor, Paragon, and Richmond. The sole non-Hudson steamboat, the North Star, sailed Lake Champlain from October 1827 to January 1828. The canal boat records consist almost entirely of accounts 1828, with a scattering of 1827 and 1829 records. The canal boats represented are the Napoleon Bonaparte, N.W. Handy, New England, New Haven, New London, New Philadelphia, New York, Niagara, and North American. Records are most extensive for the Napoleon, Niagara, and New York.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of the material.

Access Terms

- Collecting
- Tax records
- Canal-boats
- New York (State)
- Canals--Rates and tolls
- Canals
- Steamboats
- Paragon (Steamboat)
- New York (State). Department of Audit and Control
- Chancellor Livingston (Steamboat)
- Richmond (Steamboat)

- New York (State). Office of the Auditor of the Canal Department